

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

July 23, 2020

Britton Worthen Chief Legal Officer Nikola Corporation 4141 E Broadway Road Phoenix, AZ 85040

> Re: Nikola Corporation Registration Statement on Form S-1 Filed July 17, 2020 File No. 333-239940

Dear Mr. Worthen:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Sherry Haywood, Staff Attorney at (202) 551-3345 with any questions.

Sincerely,

Division of Corporation Finance Office of Manufacturing